

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11 Case No.  
: :  
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)  
: :  
Debtors. : (Jointly Administered)  
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**WITHDRAWAL OF CLAIM**

Debtor Name and Case Number:	Lehman Commercial Paper, Inc. (08-13900)
Creditor Name and Address:	Redwood Master Fund, Ltd. c/o Redwood Capital Management, LLC 910 Sylvan Avenue, Suite 130 Englewood Cliffs, NJ 07632
Claim Number (if known):	33601
Date Claim Filed:	9/22/2009
Total Amount of Claim Filed:	\$0

I, the undersigned, am the above-referenced creditor, or an authorized signatory for the above-referenced creditor. I hereby withdraw the above-referenced claim and authorize the Debtors' claims and noticing agent to file and reflect this withdrawal on the official claims register for the above-referenced Debtor.

Signature: 	Title: Director
Printed Name: Jonathan Kelatch	Dated: 8-8-12

***Debtor***

The person, corporation or other entity that has filed a bankruptcy case is called the debtor.

***Creditor***

A creditor is any person, corporation, or other entity to which the debtor owed a debt.

***Proof of Claim***

A form filed with the clerk of the bankruptcy court where the bankruptcy case was filed, to tell the bankruptcy court how much the debtor owed a creditor (the amount of the creditor's claim).

**ITEMS TO BE COMPLETED ON THIS WITHDRAWAL OF CLAIM*****Name of Debtor and Case Number:***

Fill in the name of the debtor in the bankruptcy case, and the bankruptcy case number. A list of the Debtors and their cases numbers is provided below.

08-13555	Lehman Brothers Holdings Inc.	08-13905	CES Aviation LLC	08-13904	Lehman Scottish Finance L.P.
08-13600	LB 745 LLC	08-13906	CES Aviation V LLC	08-13664	PAMI Statler Arms LLC
08-13885	Lehman Brothers Commodity Services Inc.	08-13907	CES Aviation IX LLC	08-13902	Lehman Brothers Financial Products Inc.
08-13888	Lehman Brothers Special Financing Inc.	08-13908	East Dover Limited	09-12516	LB 2080 Kalakaua Owners LLC
08-13893	Lehman Brothers OTC Derivatives Inc.	09-10108	Luxembourg Residential Properties Loan Finance S.a.r.l.	09-17331	Merit, LLC
08-13899	Lehman Brothers Derivative Products Inc.	09-10137	BNC Mortgage LLC	09-17503	LB Somerset LLC
08-13900	Lehman Commercial Paper Inc.	09-10558	Structured Asset Securities Corporation	09-17505	LB Preferred Somerset LLC
08-13901	Lehman Brothers Commercial Corporation	09-10560	LB Rose Ranch LLC		

***Information about Creditor:***

Complete the section giving the name and address of the creditor that was listed on the previously filed Proof of Claim form.

***Information identifying the Claim that is to be withdrawn:***

Complete the section giving the court claim number, date claim was filed and total amount of claim filed to help identify the claim that is to be withdrawn.

**Sign and print the name and title, if any, of the creditor or other person authorized to file this withdrawal of claim (attach copy of power of attorney, if any).**

**THIS FORM MUST BE SENT TO EPIQ BANKRUPTCY SOLUTIONS LLC, THE DEBTORS' AUTHORIZED CLAIMS AND NOTICING AGENT AT:**

Epiq Bankruptcy Solutions, LLC  
 Attn: Lehman Brothers Holdings  
 757 Third Avenue, 3rd Floor  
 New York, New York 10017

Lehman Commercial Paper Inc.  
1271 Avenue of the Americas  
New York, New York 10020

August 6, 2012

Redwood Master Fund Ltd.  
c/o Redwood Capital Management, LLC  
Attn: Toni Healey  
910 Sylvan Avenue, Suite 130  
Englewood Cliffs, NJ 07632

Dear Ms. Healey:

Lehman Commercial Paper Inc. ("LCPI") is a party to a credit agreement, dated as of November 3, 1993, among Bank of America National Trust and Savings Association, as administrative agent, Credit Lyonnais, as senior co-agent, Banque Nationale de Paris, Continental Bank, N.A., the Dai-Chi Bank, Limited and Royal Bank of Canada, as co-agents, among others, and Dow Coming Corporation (the "Borrower"), as borrower, as amended by a First Amendment to the Credit Agreement, dated as of May 2, 1994 (the "Credit Agreement"). In August 2001, LCPI and J.P. Morgan Securities Inc., as agent for the Chase Manhattan Bank ("J.P. Morgan"), entered into a sub-participation agreement, pursuant to which J.P. Morgan acquired from LCPI a sub-participation (the "Sub-participation") relating to an outstanding principal amount of \$5,000,000.00 under the Credit Agreement (the "Sub-participation Agreement").

J.P. Morgan assigned to Redwood Master Fund, Ltd. ("Redwood") all of its right, title, interest, claims and causes of action in or arising under or in connection with the Sub-participation and the Sub-participation Agreement (the "Assigned Rights") pursuant to an Assignment Agreement between Redwood and J.P. Morgan, dated as of September 25, 2001 (the "Assignment Agreement"). Redwood entered into a Consent and Confirmation with LCPI and J.P. Morgan, on or about September 25, 2001, pursuant to which LCPI recognized J.P. Morgan's transfer of the Assigned Rights to Redwood (the "Consent," and together with the Credit Agreement, the Sub-participation Agreement, and the Assignment Agreement (the "Agreements").

Subsequent to the commencement of its chapter 11 case on October 5, 2008, LCPI continued to make all distributions required under the terms of the Sub-Participation Agreement. Redwood filed proof of claim number 33601 against LCPI on September 22, 2009 (the "Claim"), which asserts contingent and unliquidated claims against LCPI in respect of LCPI's obligations under the Agreements.

Pursuant to the Order Modifying Certain Existing Claims Orders, dated July 18, 2012, the Court authorized the Plan Administrator pursuant to the Modified Third

Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and its affiliated Debtors (the "Plan Administrator") to settle certain claims without prior approval of the Court or other parties-in-interest when the allowed amount of the settled claim is less than or equal to \$200 million (the "Claims Settlement Order").

As of the date hereof, the Plan Administrator and Redwood are not aware of any amounts owing by LCPI to Redwood, or any breaches, under the Agreements. Nevertheless, LCPI hereby agrees that if LCPI receives any payments under the Credit Agreement from the Borrower, LCPI will promptly distribute to Redwood, as a sub-participant, its allocable share of such payments in like funds as received in accordance with the Sub-Participation Agreement. Upon execution of this letter agreement, Redwood and the Plan Administrator agree that the Claim will be deemed withdrawn with prejudice. For the sake of clarity, the parties agree that nothing herein shall excuse LCPI from complying with the terms of the Agreements after the date of this letter agreement or preclude Redwood from asserting claims that accrue after the date of this letter agreement against LCPI for any failure to comply with the terms of this letter agreement or the Agreements.

Redwood Master Fund, Ltd.

By: JM

Print Name: Jonathan Kolatch

Title: Director

Lehman Brothers Holdings Inc.,  
as Plan Administrator,  
on behalf of Lehman Commercial Paper Inc.

By: JFM

Print Name: S. H. Anchin

Title: Vice President